FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sc Saxena
DOCKET NO.: 12-30414.001-R-1
PARCEL NO.: 10-22-304-019-0000

The parties of record before the Property Tax Appeal Board are Sc Saxena, the appellant(s), by attorney Julie Realmuto, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$ 3,348
IMPR.:	$20,737
TOTAL:	$24,085

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of masonry construction with 3,296 square feet of living area. It is 50% pro-rated with PIN 10-22-304-018-0000, which is being contested by the taxpayer under docket number 12-30415.001-R-1. The dwelling was constructed in 1955. Features of the home include a full unfinished basement, one fireplace, and a one-car garage. The property has a 4,059 square foot site and is located in Niles Township, Cook County. The subject is classified as class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. They ranged in improvement assessment per square foot from $3.66 to $3.99.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject PIN of $24,085, however, the dwelling has a total assessment of $48,170. The subject PIN has an improvement assessment of $20,737 or $6.29 per square foot of living area, however, the dwelling has an improvement assessment of $41,474, or $12.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. They ranged in improvement assessment per square foot from $13.24 to $15.15. The board of review argued that not only did the appellant fail to address the subject’s pro-ration factor, the pro-ration factors of the appellant’s three comparables were not disclosed. The board of review provided evidence indicating the appellant’s comparables, had improvement assessments per square foot of living area ranging from $12.21 to $18.32.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review’s comparables as they are most similar to the subject in location, size, design, and amenities. They had improvement assessments that ranged from $13.24 to $15.15 per square foot of living area. The dwelling's improvement assessment of $12.58 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 22, 2016

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.